

**STATEMENT OF PURPOSE****RS21794**

This legislation lowers the amount of a person's earnings that can be garnished for back-taxes to twenty five percent (25%). When higher levels of garnishment occurs, people are forced to leave their employment and go where they can earn enough to meet their family's needs.

**FISCAL NOTE**

The fiscal impact is unknown and may cause a small decrease in collections, but the amount collected in the long-run should increase, as people would be able to remain at their jobs and pay their back-taxes to the state.

**Contact:**

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**Statement of Purpose / Fiscal Note****S1047**